

**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION AT AKRON**

<b>IN RE:</b>	)	<b>CASE NO. 17-51636</b>
	)	
<b>CHRISTINA T. BEYNON</b>	)	<b>ADVERSARY NO. 18-5059</b>
	)	
<b>Debtor</b>	)	<b>IN PROCEEDINGS UNDER CHAPTER 7</b>
	)	
<b>HAROLD A. CORZIN, TRUSTEE</b>	)	<b>JUDGE ALAN M. KOSCHIK</b>
<b>Commonwealth Square</b>	)	
<b>304 N. Cleveland-Massillon Road</b>	)	
<b>Akron, OH 44333</b>	)	
	)	<b>AMENDED</b>
<b>Plaintiff</b>	)	<b>COMPLAINT</b>
	)	
<b>vs.</b>	)	
	)	<b>TYPE: DETERMINATION OF LIEN,</b>
<b>CHRISTINA T. BEYNON</b>	)	<b>VALIDITY, PRIORITY, AND</b>
<b>177 N. Pershing Avenue</b>	)	<b>AMOUNT; ALTER EGO</b>
<b>Akron, OH 44313</b>	)	<b>DETERMINATION; AND</b>
	)	<b>DETERMINATION OF</b>
<b>and</b>	)	<b>PROPERTY OF ESTATE</b>

**AMERICAN METAL AND WOOD  
SALVAGE, INC.  
c/o Christina T. Beynon  
177 N. Pershing Avenue  
Akron, OH 44313**

**and**

**UNITED STATES OF AMERICA  
INTERNAL REVENUE SERVICE  
P.O. Box 7346  
Philadelphia, PA 19101-7346**

**and**

**UNITED STATES OF AMERICA  
INTERNAL REVENUE SERVICE  
Insolvency Group 6  
1240 East Ninth Street, Room 493  
Cleveland, OH 44199**

**and**

**UNITED STATES OF AMERICA  
INTERNAL REVENUE SERVICE  
Office of the United States Attorney  
Attn: Bankruptcy Section  
Carl B. Stokes United States Court House  
801 W. Superior Avenue, Suite 400  
Cleveland, OH 44113-1852**

**and**

**UNITED STATES OF AMERICA  
INTERNAL REVENUE SERVICE  
Attorney General of the United States  
U.S. Department of Justice Tax Division  
Civil Trial Section, Northern Region  
P.O. Box 55, Ben Franklin Station  
Washington, D.C. 20044**

**Defendants**

Now comes Harold A. Corzin, Chapter 7 Trustee, the plaintiff herein, by and through his attorney, and, for his causes of action against the defendants, states as follows:

### **I - JURISDICTION AND PARTIES**

1. This court has jurisdiction over the within adversary proceeding pursuant to 28 USC § 1334 and 28 USC § 157 and the claims set forth herein are core proceedings within the meaning of the United States Bankruptcy Code.

2. The plaintiff, Harold A. Corzin, Trustee, is the duly appointed, qualified, and acting trustee for the debtor and defendant, Christina T. Beynon, having been designated by the Office of the United States Trustee following the filing of a petition seeking relief under Chapter 7 of the United States Bankruptcy Code by said debtor on the 12<sup>th</sup> day of July, 2017.

3. The defendant, Christina T. Beynon, is an individual residing in Akron, Ohio and a debtor in bankruptcy, having commenced her petition seeking relief under Chapter 7 of the United States Bankruptcy Code on the 12<sup>th</sup> day of July, 2017.

4. The defendant, American Metal and Wood Salvage, Inc., was an Ohio corporation organized under the laws of the State of Ohio whose charter was canceled.

5. That the defendant, United States of America Internal Revenue Service, is a governmental agency.

### **II - FIRST CLAIM FOR RELIEF**

6. The plaintiff, Harold A. Corzin, Trustee, came into possession of funds payable to American Metal and Wood Salvage, Inc. which, pursuant to prior order of this court, were deposited into plaintiff's counsel's IOLTA account but subject to the claims of American Metal and Wood Salvage, Inc. and the United States of America Internal Revenue Service and subject to disbursement as directed by order of this court.

7. That the funds constituted amounts payable by Cuyahoga County Land Reutilization Corporation for services supplied from December 31, 2015 through December 31, 2016.

8. That the debtor, Christina T. Beynon, was the sole shareholder of said entity known as American Metal and Wood Salvage, Inc. during its existence.

9. That the charter of the defendant, American Metal and Wood Salvage, Inc. was canceled effective the 28<sup>th</sup> day of February, 2018 and such entity no longer exists.

10. That the proceeds in the possession of the plaintiff were derived from a check dated May 16, 2018, a date after the cancellation of the charter of American Metal and Wood Salvage, Inc.

11. That plaintiff believes that such check and its proceeds constitute property of the estate of the debtor pursuant to § 541 of the United States Bankruptcy Code.

12. That the United States of America Internal Revenue Service has, or may claim to have, an interest in said check or the proceeds thereof by virtue of a notice of federal tax lien filed the 15<sup>th</sup> day of March, 2018, a true and accurate copy of which is attached hereto, labeled Exhibit A, and incorporated herein by reference as if rewritten in full.

13. That Christina T. Beynon and American Metal and Wood Salvage, Inc. have, or may claim to have, some interest in and/or to the proceeds derived from the check described above and should be required to set forth their interest or be forever barred.

14. That the resolution of the right, title, or interest of all parties in and/or to this check and the proceeds derived therefrom will resolve uncertainties and permit distribution of the proceeds to the person or entity properly entitled thereto.

WHEREFORE, plaintiff prays that this Court enter its order determining the property to be property of the estate and the right, title, and interest of all parties in and/or to such property, and for such other and further relief as is just and proper.

GIBSON & MORAN LLC

/s/ Michael J. Moran

Michael J. Moran (#0018869)

Attorney for Harold A. Corzin, Trustee

234 Portage Trail

P.O. Box 535

Cuyahoga Falls, OH 44222

(330) 929-0507

(330) 929-6605 - Fax

[mike@gibsonmoran.com](mailto:mike@gibsonmoran.com)

Form 668 (Y)(c)  
(Rev. February 2004)

11874

Department of the Treasury - Internal Revenue Service

## Notice of Federal Tax Lien

Area:  
SMALL BUSINESS/SELF EMPLOYED AREA #2  
Lien Unit Phone: (800) 829-3903

Serial Number

300494918

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer AMERICAN METAL AND WOOD SALVAGE INC  
% CHRISTINA BEYNON  
a Corporation

Residence 1180 W EXCHANGE ST  
AKRON, OH 44313-7838

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1120	12/31/2014	XX-XXX8707	01/09/2017	02/08/2027	137413.46

DOC # 56371613

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3/27/2018 11:05 AM Recording Fee: \$ 5.00  
Kristen M. Scalise, CPA, CFE, Summit County Fiscal Officer



Place of Filing

Recorder of Summit County  
Summit County  
Akron, OH 44308

Total \$ 137413.46

This notice was prepared and signed at DETROIT, MI, on this,

the 15th day of March, 2018.

Signature *Joan Flash*  
for G.J. CARTER-LOUIS

Title  
ACS SBSE 22-00-0008  
(800) 829-3903

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 1 - Kept By Recording Office

Form 668(Y)(c) (Rev. 2-2004)  
CAT. NO 60025X